

In the Matter of Tax Liability of John Does
Attachment to Form 2039 Summons to Payward Ventures, Inc. &
Subsidiaries (d/b/a Kraken)

Documents

For the purposes of each request below, “User” is defined as each Kraken user for which your records show any United States-based address, telephone number, e-mail domain, internet protocol address, or associated bank or financial account information, produce the following records, for any combination of accounts with at least the equivalent of \$20,000 in value of transactions (regardless of type) in cryptocurrency in any one year, for the period January 1, 2016 through December 31, 2020 unless otherwise stated:

User Identity Information

1. Account user registration records for each account owned or controlled by the User including:
 - a. User profile, User preferences, or account application information, regardless of how it is labelled or maintained, as follows:
 - i. Name (including full name, any pseudonym, or any user ID);
 - ii. Date of Birth;
 - iii. Taxpayer Identification Number
 - iv. Physical Address;
 - v. Telephone Number;
 - vi. Email Address;
 - b. History of all changes to the personal information identified above since the inception of the account;
 - c. Complete User history for internet protocol addresses used to access the account; and
 - d. Complete User payment methods (e.g., linked bank or credit card accounts) regardless of date.

This request does not include passwords, pins, private keys, security settings, and account recovery information.

2. With respect to any Know-Your-Customer due diligence questionnaires completed by a User, information relating to the User’s employment, net worth, and source of wealth for individual Users, and for business Users, to the extent not provided in response to Request 1, above, legal name, business address, country, website, contact information, industry, goods and services, government-issued business registration or tax-identification number, and source of funds
3. All exception reports produced by your anti-money laundering (“AML”) system, and all records of investigation of such exceptions. This request does not include any suspicious activity reports (“SAR”) that were ultimately generated as a

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consequence of an AML alert or any other information that would reveal the existence of a SAR.

Transaction Activity

4. All records of activity in the User's account including, but not limited to:
 - a. Records identifying the date and time, amount, and U.S. dollar value of any purchase or sale of cryptocurrency for U.S dollar or foreign legal tender (fiat currencies) or other cryptocurrency;
 - b. Records identifying the date and time, value (or expense) of any lending, borrowing, or margin position entered into in the account;
 - c. Records identifying the date and time, amount, U.S. dollar value, transaction hash (ID), and blockchain addresses for cryptocurrency units transferred into or out of the User's account from another Kraken user or from outside of Kraken.
 - d. Records identifying the date and time, amount, and U.S. dollar value of any units of cryptocurrency received by the User in the account as a result of a chainsplitting event such as a hard fork or promotional event.
5. All records of account funding (deposits, withdrawals, or transfers) in U.S dollar or foreign legal tender, including transactions conducted through ACH transfers, wire or other electronic transfer, or any other form, and any and all invoices, billing statements, receipts, or other documents memorializing and describing such transactions.

Instructions for Production of Electronically Stored Records

If the records requested herein are stored in your record retention systems and/or by your technology, data, or other service providers, it should be produced on electronic media according to the following criteria:

- I. Text Data
 - A. Text data relating to transactions shall be produced within a data file:
 1. Using a delimited ASCII text data format; or
 2. Using software that can export to a commonly readable, nonproprietary file format without loss of data.
 3. If text data is stored in a format readable only by proprietary software, provide a copy of software necessary to enable the data to be retrieved, manipulated, and processed by a computer.
 - B. Text data files relating to transactions shall include field descriptions (e.g., account number, date/time, description, payee/payor, check number, item identifier, amount, etc.)

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II. Image Data

- A. Image data shall be produced in graphic data files in a commonly readable, nonproprietary format with the highest image quality maintained.
- B. Image data of items associated with transactions (e.g., letters, driver's license, etc.) shall be:
 - 1. Produced in individual graphic data files with any associated endorsements; and
 - 2. Linked to corresponding text data by a unique identifier.

III. Encryption/Authentication

- A. Electronically stored records may be transmitted in an encrypted container. Decryption keys and/or passwords shall be produced separately at the time the data is produced.
- B. Authentication, such as hash coding, may be set by agreement.
- C. Affidavits or certificates of authenticity for the records may be included as part of the electronic production.

For the purpose of this summons, you are required to produce all documents described in this attachment, whether located in the United States or otherwise, that are in your possession, custody, or control, or otherwise accessible or available to you either directly or through other entities.

If you have questions about the format in which to provide electronic data, please contact Revenue Agent Karen Cincotta by telephone at (949) 575-6026.

Before you produce any of the above-listed records, please contact Revenue Agent Cincotta by telephone at (949) 575-6026 to discuss the terms of compliance.

The personal appearance requirement is waived when the requested information is furnished by mail to Revenue Agent Cincotta at 24000 Avila Road, M/S 6103 Cincotta, Laguna Niguel, California 92677.